

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Elkhart Community Schools (2305)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$47,857,450	\$47,828,863	\$47,908,880	\$48,443,117	0.3%	1.1%
Group Health Insurance	222	\$6,954,522	\$7,565,710	\$6,571,144	\$7,792,784	2.9%	18.6%
Non - Certified Salaries	120	\$7,092,421	\$6,802,113	\$7,404,519	\$7,681,605	2.0%	3.7%
Teacher Retirement Fund, After 7-1-95	216	\$3,512,899	\$4,835,359	\$3,676,940	\$3,836,426	2.2%	4.3%
Social Security Certified	212	\$3,460,678	\$3,455,549	\$3,406,970	\$3,424,909	-0.3%	0.5%
Computer Hardware	741	\$2,386,432	\$1,228,992	\$1,450,684	\$1,722,103	-7.8%	18.7%
Operational Supplies	611	\$1,351,961	\$1,186,022	\$1,477,774	\$1,388,697	0.7%	-6.0%
Public Employees Retirement Fund	214	\$760,520	\$1,040,118	\$954,681	\$1,004,930	7.2%	5.3%
Transfer Tuition to Other School Corps Within State	561	\$2,345,958	\$1,667,130	\$1,465,798	\$888,439	-21.6%	-39.4%
Pupil Services	313	\$2,003,465	\$1,057,346	\$1,028,049	\$882,895	-18.5%	-14.1%
Staff Services	314	\$1,913,319	\$1,646,296	\$536,940	\$639,834	-24.0%	19.2%
Social Security Noncertified	211	\$478,171	\$493,260	\$524,324	\$524,388	2.3%	0.0%
Content	747	\$370,253	\$205,844	\$260,161	\$522,146	9.0%	100.7%
Textbooks	630	\$1,769,388	\$773,091	\$472,334	\$474,201	-28.0%	0.4%
Dues and Fees	810	\$293,711	\$381,873	\$413,362	\$447,688	11.1%	8.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$566,491	\$652,924	\$426,301	\$390,473	-8.9%	-8.4%
Travel	580	\$280,526	\$204,145	\$164,527	\$258,755	-2.0%	57.3%
Severance/Early Retirement Pay	213	\$1,209,112	\$698,894	\$655,339	\$209,662	-35.5%	-68.0%
Workers Compensation Insurance	225	\$6,955	\$81,478	\$113,119	\$190,256	128.7%	68.2%
Transfer Tuition to Private Sources	563	\$165,097	\$303,115	\$197,199	\$170,935	0.9%	-13.3%
Equipment	730	\$129,509	\$40,040	\$81,899	\$161,265	5.6%	96.9%
Connectivity	744	\$138,448	\$216,780	\$123,284	\$125,740	-2.4%	2.0%
Library Books	640	\$126,946	\$117,329	\$140,433	\$114,474	-2.6%	-18.5%
Repairs and Maintenance Services	430	\$49,990	\$59,419	\$47,935	\$87,525	15.0%	82.6%
Terminal Leave	125	\$0	\$49,241	\$48,033	\$68,805	NA	43.2%
Instruction Services	311	\$46,315	\$9,826	\$14,740	\$41,470	-2.7%	181.3%
Other Professional and Technical Services	319	\$10,850	\$31,619	\$40,766	\$37,286	36.2%	-8.5%
Telecommunications Equipment	745	\$307,989	\$51,738	\$14,100	\$33,390	-42.6%	136.8%
Printing and Binding	550	\$37,526	\$31,532	\$34,787	\$29,800	-5.6%	-14.3%
Other Supplies and Materials	615, 660 - 689	\$23,252	\$19,435	\$7,121	\$29,488	6.1%	314.1%
Instructional Programs Improvement Services	312	\$4,000	\$11,435	\$36,467	\$20,491	50.4%	-43.8%
Statistical Services	317	\$1,395	\$1,527	\$2,050	\$16,349	85.0%	697.3%
Rentals	440	\$2,369	\$2,843	\$2,086	\$14,272	56.7%	584.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$4,180	\$4,880	\$13,631	\$12,765	32.2%	-6.4%
Other Technology Hardware	746	\$0	\$0	\$0	\$10,500	NA	NA
Student Transportation Services	510	\$0	\$0	\$0	\$9,467	NA	NA
Postage and Postage Machine Rental	532	\$21,740	\$4,596	\$7,788	\$7,557	-23.2%	-3.0%
Advertising	540	\$11,364	\$10,468	\$10,042	\$6,149	-14.2%	-38.8%
Telephone	531	\$3,352	\$3,308	\$3,077	\$3,665	2.3%	19.1%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$3,056	\$6,255	\$0	\$2,781	-2.3%	NA
Wireless Equipment	743	\$0	\$0	\$0	\$2,758	NA	NA
Unemployment Insurance	230	\$2,069	\$0	\$0	\$624	-25.9%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$444	NA	NA
Overtime Salaries	140	\$601	\$0	\$0	\$420	-8.6%	NA
Distance Learning Equipment	742	\$0	\$0	\$3,500	\$129	NA	-96.3%
Cleaning Services	420	\$7,559	\$3,030	\$0	\$0	-100.0%	NA
Water and Sewage	411	\$0	\$0	\$104	\$0	NA	-100.0%
Heating and Cooling for Buildings - Electricity	621	\$10,461	\$0	\$0	\$0	-100.0%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$350	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$85,722,646	\$82,783,422	\$79,740,886	\$81,731,855	-1.2%	2.5%
Student Instructional Support							
Certified Salaries	110	\$6,815,570	\$7,042,970	\$7,129,266	\$7,758,123	3.3%	8.8%
Non - Certified Salaries	120	\$2,159,279	\$2,151,740	\$1,947,810	\$2,100,261	-0.7%	7.8%
Group Health Insurance	222	\$1,116,816	\$1,164,677	\$999,536	\$1,216,433	2.2%	21.7%
Licensed Employees	135	\$615,123	\$630,464	\$636,103	\$650,578	1.4%	2.3%
Social Security Certified	212	\$484,661	\$497,915	\$502,036	\$543,913	2.9%	8.3%
Teacher Retirement Fund, After 7-1-95	216	\$402,212	\$571,227	\$493,057	\$536,823	7.5%	8.9%
Pupil Services	313	\$400,182	\$247,105	\$327,744	\$410,192	0.6%	25.2%
Public Employees Retirement Fund	214	\$345,169	\$449,306	\$375,508	\$403,077	4.0%	7.3%
Equipment	730	\$279,366	\$199,415	\$355,843	\$248,277	-2.9%	-30.2%
Social Security Noncertified	211	\$200,479	\$204,313	\$190,026	\$199,696	-0.1%	5.1%
Other Purchased Services	593	\$194,516	\$0	\$201,337	\$178,871	-2.1%	-11.2%
Operational Supplies	611	\$229,742	\$76,427	\$120,784	\$120,282	-14.9%	-0.4%
Travel	580	\$65,612	\$60,028	\$75,026	\$99,400	10.9%	32.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$101,165	\$118,184	\$77,171	\$78,208	-6.2%	1.3%
Terminal Leave	125	\$0	\$58,680	\$46,336	\$48,445	NA	4.6%
Dues and Fees	810	\$23,012	\$26,189	\$21,774	\$26,878	4.0%	23.4%
Staff Services	314	\$710,180	\$87,374	\$55,623	\$15,775	-61.4%	-71.6%
Severance/Early Retirement Pay	213	\$139,490	\$99,372	\$71,107	\$14,428	-43.3%	-79.7%
Workers Compensation Insurance	225	\$7,588	\$22,607	\$18,324	\$7,010	-2.0%	-61.7%
Overtime Salaries	140	\$6,045	\$7,802	\$7,054	\$6,235	0.8%	-11.6%
Other Professional and Technical Services	319	\$125	\$0	\$1,044	\$5,000	151.5%	379.1%
Postage and Postage Machine Rental	532	\$6,933	\$6,260	\$6,061	\$4,250	-11.5%	-29.9%
Library Books	640	\$1,672	\$3,113	\$3,751	\$1,727	0.8%	-54.0%
Periodicals	650	\$0	\$0	\$0	\$100	NA	NA
Instruction Services	311	\$25,000	\$25,000	\$25,000	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$87,259	\$21,568	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$4,123	\$1,962	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$62	\$0	\$12,605	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$14,421,382	\$13,773,698	\$13,699,926	\$14,673,981	0.4%	7.1%
Overhead and Operational							
Non - Certified Salaries	120	\$9,949,404	\$10,085,469	\$10,163,411	\$10,759,642	2.0%	5.9%
Food Purchases	614	\$3,664,595	\$3,951,376	\$4,506,815	\$4,574,044	5.7%	1.5%
Operational Supplies	611	\$2,246,330	\$2,010,989	\$2,333,062	\$2,384,717	1.5%	2.2%
Group Health Insurance	222	\$2,351,357	\$2,428,237	\$1,966,696	\$2,047,059	-3.4%	4.1%
Heating and Cooling for Buildings - Electricity	621	\$1,686,847	\$1,727,755	\$1,780,980	\$1,866,082	2.6%	4.8%
Public Employees Retirement Fund	214	\$1,234,684	\$1,647,684	\$1,447,129	\$1,603,874	6.8%	10.8%
Certified Salaries	110	\$1,325,279	\$1,259,089	\$1,279,658	\$1,360,360	0.7%	6.3%
Severance/Early Retirement Pay	213	\$232,565	\$286,035	\$616,549	\$1,329,789	54.6%	115.7%
Other Professional and Technical Services	319	\$136,269	\$1,097,346	\$1,179,804	\$1,301,410	75.8%	10.3%
Social Security Noncertified	211	\$759,385	\$769,250	\$776,485	\$846,608	2.8%	9.0%
Heating and Cooling for Buildings - Gas	622	\$829,535	\$725,362	\$1,030,455	\$755,851	-2.3%	-26.6%
Gasoline and Lubricants	613	\$800,929	\$850,239	\$671,199	\$656,737	-4.8%	-2.2%
Repairs and Maintenance Services	430	\$1,113,396	\$1,336,196	\$960,821	\$627,142	-13.4%	-34.7%
Insurance	520	\$586,289	\$674,328	\$631,928	\$613,267	1.1%	-3.0%
Terminal Leave	125	\$0	\$124,240	\$94,251	\$305,370	NA	224.0%
Workers Compensation Insurance	225	\$467,491	\$302,887	\$374,046	\$301,095	-10.4%	-19.5%
Unemployment Insurance	230	\$101,565	\$19,574	\$258,142	\$260,202	26.5%	0.8%
Staff Services	314	\$303,192	\$140,741	\$211,865	\$248,784	-4.8%	17.4%
Overtime Salaries	140	\$211,286	\$211,993	\$238,181	\$240,429	3.3%	0.9%
Water and Sewage	411	\$203,551	\$231,477	\$235,689	\$236,305	3.8%	0.3%
Miscellaneous Objects	876 - 899	\$243,004	\$460,114	\$154,775	\$210,344	-3.5%	35.9%
Removal of Refuse and Garbage	412	\$116,033	\$132,554	\$128,531	\$131,424	3.2%	2.3%
Telephone	531	\$98,641	\$115,946	\$122,400	\$113,298	3.5%	-7.4%
Content	747	\$187,656	\$134,480	\$149,860	\$93,812	-15.9%	-37.4%
Vehicles	731	\$0	\$1,441,832	\$0	\$92,256	NA	NA
Tires and Repairs	612	\$51,100	\$32,012	\$32,541	\$54,019	1.4%	66.0%
Student Transportation Services	510	\$26,518	\$29,987	\$28,577	\$53,122	19.0%	85.9%
Social Security Certified	212	\$46,023	\$47,062	\$44,443	\$49,472	1.8%	11.3%
Teacher Retirement Fund, After 7-1-95	216	\$12,690	\$36,856	\$20,355	\$42,371	35.2%	108.2%
Travel	580	\$33,917	\$46,060	\$33,148	\$40,864	4.8%	23.3%
Pupil Services	313	\$47,384	\$25,798	\$37,461	\$37,762	-5.5%	0.8%
Board of Education Services	318	\$5,000	\$18,994	\$47,078	\$34,320	61.9%	-27.1%
Printing and Binding	550	\$51,352	\$26,776	\$18,020	\$31,856	-11.3%	76.8%
Dues and Fees	810	\$27,388	\$20,014	\$18,456	\$25,887	-1.4%	40.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Bank Service Charges	871	\$13,593	\$12,405	\$29,709	\$20,218	10.4%	-31.9%
Advertising	540	\$7,959	\$19,041	\$8,241	\$18,881	24.1%	129.1%
Rentals	440	\$30,015	\$26,298	\$24,799	\$17,368	-12.8%	-30.0%
Postage and Postage Machine Rental	532	\$6,980	\$9,316	\$5,604	\$14,726	20.5%	162.8%
Pre-2008 Object Code - Temporary Salaries	130	\$13,266	\$11,621	\$11,091	\$12,309	-1.9%	11.0%
Construction Services	450	\$45,600	\$61,759	\$0	\$11,430	-29.2%	NA
Equipment	730	\$48,432	\$69,922	\$41,922	\$10,584	-31.6%	-74.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,586	\$13,543	\$14,493	\$9,746	-13.7%	-32.8%
Official Bond Premiums	525	\$1,785	\$7,975	\$2,705	\$9,308	51.1%	244.0%
Computer Hardware	741	\$3,804	\$5,323	\$1,614	\$1,614	-19.3%	0.0%
Other Supplies and Materials	615, 660 - 689	\$584	\$8,480	\$298	\$1,055	15.9%	254.1%
Cleaning Services	420	\$2,691	\$663	\$1,075	\$1,036	-21.2%	-3.7%
Seldom or Non-Recurring Purchases	873	\$0	\$4,062	\$0	\$0	NA	NA
Overhead and Operational Total		\$29,342,947	\$32,699,159	\$31,734,360	\$33,457,849	3.3%	5.4%
Non Operational							
Redemption of Principal	831	\$13,137,553	\$11,598,644	\$13,701,678	\$14,641,049	2.7%	6.9%
Construction Services	450	\$2,852,988	\$2,067,646	\$3,190,552	\$9,376,273	34.6%	193.9%
Interest	832	\$5,409,871	\$2,686,747	\$3,157,958	\$2,385,348	-18.5%	-24.5%
Equipment	730	\$498,265	\$328,282	\$402,782	\$1,949,374	40.6%	384.0%
Non - Certified Salaries	120	\$900,616	\$1,012,171	\$1,046,963	\$1,340,587	10.5%	28.0%
Other Professional and Technical Services	319	\$964,206	\$815,192	\$741,457	\$829,477	-3.7%	11.9%
Rentals	440	\$396,716	\$828,636	\$827,480	\$786,731	18.7%	-4.9%
Certified Salaries	110	\$303,081	\$1,485,381	\$752,587	\$443,695	10.0%	-41.0%
Public Employees Retirement Fund	214	\$53,538	\$75,084	\$88,024	\$108,704	19.4%	23.5%
Social Security Noncertified	211	\$70,393	\$75,224	\$81,361	\$103,821	10.2%	27.6%
Workers Compensation Insurance	225	\$0	\$0	\$3,423	\$103,783	NA	2931.9%
Group Health Insurance	222	\$47,474	\$58,246	\$49,329	\$68,993	9.8%	39.9%
Pre-2008 Object Code - Temporary Salaries	130	\$69,454	\$68,337	\$63,306	\$67,987	-0.5%	7.4%
Other Purchased Property Services	490 - 499	\$37,002	\$39,805	\$81,611	\$46,960	6.1%	-42.5%
Operational Supplies	611	\$10,487	\$20,812	\$45,564	\$31,036	31.2%	-31.9%
Severance/Early Retirement Pay	213	\$1,382	\$1,611	\$1,018	\$11,022	68.0%	983.0%
Insurance	520	\$0	\$0	\$0	\$10,000	NA	NA
Staff Services	314	\$45	\$6,020	\$8,075	\$9,450	280.7%	17.0%
Social Security Certified	212	\$6,496	\$5,326	\$5,599	\$5,728	-3.1%	2.3%
Repairs and Maintenance Services	430	\$52,182	\$3,015	\$62,805	\$5,600	-42.8%	-91.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,108	\$2,798	\$1,988	\$2,052	-0.7%	3.2%
Travel	580	\$307	\$1,718	\$1,520	\$1,019	35.0%	-33.0%
Teacher Retirement Fund, After 7-1-95	216	\$1,444	\$1,074	\$845	\$847	-12.5%	0.3%

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Textbooks	630	\$0	\$139,000	\$0	\$0	NA	NA
Unemployment Insurance	230	\$2,792	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$24,818,400	\$21,320,767	\$24,315,925	\$32,329,534	6.8%	33.0%
Grand Total		\$154,305,375	\$150,577,046	\$149,491,097	\$162,193,218	1.3%	8.5%